

UNITED STATES DISTRICT COURT FOR
THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

UNITED STATES OF AMERICA AND)	
CHRISTOPHER OLIVA, REVENUE OFFICER)	
OF THE INTERNAL REVENUE SERVICE,)	
)	
Petitioners,)	
)	
v.)	Civil No. _____
)	
ROVILIO CRUZ,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America and Christopher Oliva, Revenue Officer of the Internal Revenue Service, by their attorney, David Rivera, Acting United States Attorney for the Middle District of Tennessee, show unto the Court as follows:

I

This is a proceeding brought pursuant to the provisions of I.R.C. Sections 7402(b) and 7604(a) of Title 26, United States Code, to judicially enforce an Internal Revenue Service summons.

II

Petitioner, Christopher Oliva, is a Revenue Officer of the Internal Revenue Service employed in the SB/SE Division of the Internal Revenue Service at Nashville, Tennessee, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in I.R.C. Section 7602 of Title 26, U.S.C., and Treas. Reg. Section 301.7602-1, 26 C.F.R Section

301.7602-1, as set forth in the declaration of Revenue Officer Christopher Oliva, attached hereto as Exhibit B and incorporated herein as part of this petition.

III

The respondent, Rovilio Cruz, (hereinafter respondent) resides or is found at 1944 Port James Circle, Antioch, TN 37013-1524, within the jurisdiction of this Court.

IV

Revenue Officer Christopher Oliva is conducting an investigation into the collection of the Federal income tax liability of Rovilio Cruz, for the periods ended December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009 as set forth in the declaration of Revenue Officer Christopher Oliva. (Exhibit B).

V

The respondent, Rovilio Cruz, is in possession and control of the testimony, books, papers, and other data which are relevant to the above-described investigation.

VI

On June 24, 2013, an Internal Revenue Service summons was issued by Revenue Officer Christopher Oliva directing the respondent to appear before Revenue Officer Christopher Oliva on July 18, 2013, at the Internal Revenue Service office, 801 Broadway, Room 149, Nashville, Tennessee, 37203 to testify and produce for examination, books, papers, records, and other data

described in the summons. An attested copy of the summons was left at the last and usual of abode of the respondent by Revenue Officer Christopher Oliva on June 25, 2013, as set forth in the declaration of Revenue Officer Christopher Oliva. The original of the summons is attached hereto as Exhibit A and incorporated herein as a part of this petition.

VII

On July 18, 2013, the respondent, Rovilio Cruz, did not appear for the scheduled meeting. The respondent's refusal to comply with the summons continues to date, as set forth in the declaration of Revenue Officer Christopher Oliva.

VIII

The books, papers, records, and other data sought by the summons are not already in the possession of the Internal Revenue Service.

IX

All administrative actions required by the Internal Revenue Code for the issuance of a summons have been taken.

X

There is no Justice Department referral in effect within the meaning of 26 U.S.C. Section 7602(d) with respect to the respondent.

XI

It is necessary for the government to obtain the testimony and to examine the books, papers, records, and other data sought by the summons in order to properly investigate the collection of the Federal income tax liability of Rovilio Cruz, for the taxable periods ended December 31, 2006, December 31, 2007, December 31, 2008, and December 31, 2009 as evidenced by the declaration of Revenue Officer Christopher Oliva, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioners respectfully request:

1. That this Court enter an order directing the respondent to show cause, if any, why he should not comply with and obey the summons issued to him, and each and every requirement of that summons. Because of the necessity of personal service, it is requested that the show cause hearing requested herein be scheduled no sooner than 45 days from the date of the order setting the hearing.

2. That this Court enter an order directing the respondent to obey the summons issued to him, and each and every requirement of that summons, by ordering the attendance, testimony and production of the books, papers, records and other data as is required and called for by the terms of the summons before Revenue Officer Christopher Oliva or any other proper officer or employee of the Internal Revenue Service, at such time and place as may be fixed by the Revenue Officer, or any other proper officer or employee of the Internal Revenue Service.

3. That the United States recover its costs in maintaining this action.

4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

DAVID RIVERA
Acting United States Attorney
Middle District of Tennessee

By: *Glenn [Signature]*

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Dated: *Sept. 30, 2013*